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APR 25 2007

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CLERK, U.S. DISTRICT COURT
DISTRICT OF HAWAII

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FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAIIAPR 26 2007
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Attorneys for Defendants, Counterclaimants,
and Third-Party Plaintiffs KG HOLDINGS, LLC
KIAHUNA GOLF CLUB, LLC, KG KAUAI
DEVELOPMENT, LLC, PUKALANI GOLF
CLUB, LLC, KG MAUI DEVELOPMENT, LLC,
MILILANI GOLF CLUB, LLC, QK HOTEL, LLC,
and OR HOTEL, LLC ("KG PARTIES")

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII**

SPORTS SHINKO CO., LTD.,) CV 04-00124 ACK-BMK
Plaintiff,) CV 04-00125 ACK-BMK
vs.) CV 04-00126 ACK-BMK
QK HOTEL, LLC, et al.,) CV 04-00127 ACK-BMK
Defendants.) CV 04-00128 ACK-BMK
)
) CONSOLIDATED CASES
)

and) **WITHDRAWAL AND
FRANKLIN K. MUKAI, et al.,) SUBSTITUTION OF COUNSEL
Third-Party Plaintiffs,) and ORDER**
vs.)
SPORTS SHINKO (USA) CO., LTD.,)
et al.,)
Third-Party Defendants)
and)
SPORTS SHINKO (HAWAII) CO.,)
LTD., et al.,)
Third-Party Defendants/)
Counterclaimants,)
vs.)
QK HOTEL, LLC, et al.,)
Third-Party Counterclaim)
Defendants.)
AND CONSOLIDATED CASES)
)

WITHDRAWAL AND SUBSTITUTION OF COUNSEL

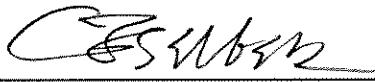
GELBER, GELBER & INGERSOLL, A Law Corporation, formerly known as Gelber, Gelber, Ingersoll & Klevansky, A Law Corporation, former counsel for KG HOLDINGS, LLC, KIAHUNA GOLF CLUB, LLC, KG KAUAI DEVELOPMENT, LLC, PUKALANI GOLF CLUB, LLC, KG MAUI DEVELOPMENT, LLC, MILILANI GOLF CLUB, LLC, QK HOTEL, LLC, and

OR HOTEL, LLC (collectively the "KG PARTIES"), Defendants, Counterclaimants, and Third-Party Plaintiffs in the above-entitled action, hereby withdraws as co-counsel for the KG PARTIES.

KLEVANSKY & PIPER, LLP, A Limited Liability Law Partnership, hereby appears as substitute co-counsel for the KG PARTIES.

DATED: Honolulu, Hawaii, April 24, 2007.

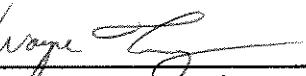
**GELBER, GELBER & INGERSOLL
A Law Corporation**

By: 
Don Jeffrey Gelber
DON JEFFREY GELBER

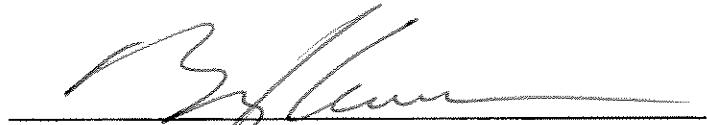
**KLEVANSKY & PIPER, LLP
A Limited Liability Law Partnership**


SIMON KLEVANSKY

CONSENT OF:
KG HOLDINGS, LLC, KIAHUNA GOLF
CLUB, LLC, KG KAUAI DEVELOPMENT,
LLC, PUHALANI GOLF CLUB, LLC, KG
MAUI DEVELOPMENT, LLC, MILILANI
GOLF CLUB, LLC, QK HOTEL, LLC,
and OR HOTEL, LLC

By 
Name: Wayne Tanigawa
Title/Position: Member

APPROVED AND SO ORDERED:



UNITED STATES DISTRICT COURT JUDGE

Sports Shinko Co., Ltd., v. QK Hotel, LLC, et al., Civil No. CV 04-00124 ACK-BMK, CV04-00125 ACK-BMK, CV04-00126 ACK-BMK, CV04-00127 ACK-BMK, and CV04-00128 ACK-BMK (Consolidated Cases), United States District Court, District of Hawaii; WITHDRAWAL AND SUBSTITUTION OF COUNSEL